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FINANCE DEPARTMENT

NOTIFICATION

The 21st January, 2025

S.R.O.No.102/2025 — In exercise of the powers conferred by sub section (3) of Section 9 of the Odisha Goods and Service Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Service Tax Council, do hereby make the following further amendment in the Notification of the Government of Odisha in the Finance Department No. 19877—FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1145 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O.No.307/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No.29098—FIN-CT1-TAX-0005-2023, dated the 21st October, 2024, published in the Extraordinary issue No.1949 of the *Odisha Gazette*, dated the 21st October, 2024 bearing **S.R.O.No.540/2024**, namely:-

1. In the said notification, in the Table,-

(A) against serial number 4, in column (3), after the words "Any person", the words "other than a body corporate" shall be inserted; and

(B) against serial number 5AB, in column (4), after the words "Any registered person", the words "other than a person who has opted to pay tax under composition levy" shall be inserted.

2. This notification shall be deemed to have come into force with effect from dated 16th January, 2025.

[No.2269—FIN-CT1-TAX-0001/2025]

By Order of the Governor

PRIYABRAT MISHRA

Under-Secretary to Government